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TAX FOUNDATION
SpecialReport
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Tax Freedom Day 1991 Is May 8

State Tax Freedom Days Range from April 24 to May 26

by Paul G. Merski

The nation's Tax Freedom Day for 1991 falls on May 8. This latest ever date means the average American will work 128 days — from January 1 to May 8 — to satisfy all federal, state and local tax obligations, with every cent "earned" from the beginning of the year going to the tax collectors.

"The residents of fifteen states and the District of Columbia will work past the nationwide Tax Freedom Day of May 8 before earning enough to pay their taxes."

While Tax Freedom Day nationwide is May 8, each state has its own specific Tax Freedom Day which falls earlier or later in the year depending on local tax and income circumstances.

Table 1 presents Tax Freedom Day by state

Figure 1
Tax Freedom Day
Selected Years 1950 - 1991

* Leap year causes the calendar date of Tax Freedom Day to appear one day earlier.
Source: Tax Foundation.

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Table 1
Tax Freedom Day By State
Calendar Year 1991

State	Tax Freedom Day	Number of Days	Rank
United States	May 8	128	-
Alabama	April 25	115	50
Alaska	May 11	131	10
Arizona	May 7	127	21
Arkansas	April 26	116	49
California	May 7	127	22
Colorado	May 2	122	38
Connecticut	May 17	137	4
Delaware	May 21	141	3
Dist. of Columbia	May 26	146	2
Florida	May 4	124	32
Georgia	May 3	123	35
Hawaii	May 16	136	5
Idaho	April 28	118	47
Illinois	May 9	129	16
Indiana	May 2	122	36
Iowa	May 7	127	23
Kansas	May 5	125	29
Kentucky	April 29	119	43
Louisiana	May 4	124	33
Maine	May 8	128	19
Maryland	May 11	131	12
Massachusetts	May 8	128	18
Michigan	May 12	132	8
Minnesota	May 14	134	6
Mississippi	April 24	114	51
Missouri	April 28	118	46
Montana	May 4	124	31
Nebraska	May 7	127	25
Nevada	May 8	128	17
New Hampshire	April 29	119	44
New Jersey	May 14	134	7
New Mexico	May 7	127	20
New York	May 26	146	1
North Carolina	May 3	123	34
North Dakota	May 6	126	27
Ohio	May 6	126	26
Oklahoma	May 2	122	37
Oregon	May 10	130	15
Pennsylvania	May 7	127	24
Rhode Island	May 12	132	9
South Carolina	May 1	121	41
South Dakota	April 28	118	48
Tennessee	April 29	119	45
Texas	May 5	125	30
Utah	May 1	121	40
Vermont	May 10	130	13
Virginia	May 2	122	39
Washington	May 10	130	14
West Virginia	May 1	121	42
Wisconsin	May 11	131	11
Wyoming	May 6	126	28

Source: Tax Foundation.

and rank. Tax Freedom Day estimates are calculated to represent "tax burdens" and should not be confused with tax collections. The tax burden is defined as total taxes as a percentage of total income for each state. The Tax Freedom Day by state methodology is designed to determine the geographic incidence of taxes.[1]

Those Who Pay Taxes the Longest

The residents of fifteen states and the District of Columbia will work past the nationwide Tax Freedom Day of May 8 before earning enough to pay their taxes (see map on page 3). Tax Freedom Day arrives the latest in the following "top ten" taxpaying states:

Table 2
Tax Freedom Day by State
Total, Federal and State/Local Taxes
Calendar Year 1991

Total Taxes				Federal Taxes				State/Local Taxes			
	Number of Days	Tax Freedom Day	Rank		Number of Days	Tax Freedom Day	Rank		Number of Days	Tax Freedom Day	Rank
U.S. Total	128	May 8	-	U.S. Total	83	March 24	-	U.S. Total	45	February 14	-
Mississippi	114	April 24	51	Alaska	72	March 13	51	New Hampshire	33	February 2	51
Alabama	115	April 25	50	Mississippi	72	March 13	50	Tennessee	37	February 6	50
Arkansas	116	April 26	49	Utah	75	March 16	49	Missouri	37	February 6	49
South Dakota	118	April 28	48	Idaho	76	March 17	48	Alabama	38	February 7	48
Idaho	118	April 28	47	West Virginia	76	March 17	47	Arkansas	39	February 8	47
Missouri	118	April 28	46	South Carolina	76	March 17	46	Florida	39	February 8	46
Tennessee	119	April 29	45	Wyoming	77	March 18	45	Nevada	39	February 8	45
New Hampshire	119	April 29	44	Kentucky	77	March 18	44	South Dakota	40	February 9	44
Kentucky	119	April 29	43	South Dakota	77	March 18	43	Virginia	41	February 10	43
West Virginia	121	May 1	42	Alabama	77	March 18	42	Illinois	41	February 10	42
South Carolina	121	May 1	41	Arkansas	77	March 18	41	Texas	42	February 11	41
Utah	121	May 1	40	Maine	78	March 19	40	Pennsylvania	42	February 11	40
Virginia	122	May 2	39	Louisiana	78	March 19	39	Indiana	42	February 11	39
Colorado	122	May 2	38	New Mexico	78	March 19	38	Mississippi	42	February 11	38
Oklahoma	122	May 2	37	Montana	78	March 19	37	Kentucky	42	February 11	37
Indiana	122	May 2	36	Arizona	78	March 19	36	Connecticut	42	February 11	36
Georgia	123	May 3	35	Oklahoma	79	March 20	35	Georgia	42	February 11	35
North Carolina	123	May 3	34	Colorado	79	March 20	34	Idaho	43	February 12	34
Louisiana	124	May 4	33	Iowa	79	March 20	33	Colorado	43	February 12	33
Florida	124	May 4	32	North Carolina	80	March 21	32	New Jersey	43	February 12	32
Montana	124	May 4	31	Georgia	80	March 21	31	Ohio	43	February 12	31
Texas	125	May 5	30	Indiana	80	March 21	30	North Carolina	43	February 12	30
Kansas	125	May 5	29	Dist. of Columbia	81	March 22	29	Massachusetts	43	February 12	29
Wyoming	126	May 6	28	North Dakota	81	March 22	28	Kansas	43	February 12	28
North Dakota	126	May 6	27	Virginia	81	March 22	27	Oklahoma	43	February 12	27
Ohio	126	May 6	26	Missouri	81	March 22	26	California	44	February 13	26
Nebraska	127	May 7	25	Nebraska	81	March 22	25	South Carolina	44	February 13	25
Pennsylvania	127	May 7	24	Kansas	81	March 22	24	Rhode Island	44	February 13	24
Iowa	127	May 7	23	Tennessee	81	March 22	23	West Virginia	45	February 14	23
California	127	May 7	22	Hawaii	82	March 23	22	Washington	45	February 14	22
Arizona	127	May 7	21	Wisconsin	82	March 23	21	North Dakota	45	February 14	21
New Mexico	127	May 7	20	Oregon	82	March 23	20	Delaware	45	February 14	20
Maine	128	May 8	19	Vermont	83	March 24	19	Nebraska	45	February 14	19
Massachusetts	128	May 8	18	Texas	83	March 24	18	Louisiana	46	February 15	18
Nevada	128	May 8	17	Minnesota	83	March 24	17	Utah	46	February 15	17
Illinois	129	May 9	16	California	83	March 24	16	Maryland	46	February 15	16
Oregon	130	May 10	15	Ohio	83	March 24	15	Montana	46	February 15	15
Washington	130	May 10	14	Massachusetts	85	March 26	14	Vermont	47	February 16	14
Vermont	130	May 10	13	Maryland	85	March 26	13	Iowa	47	February 16	13
Maryland	131	May 11	12	Washington	85	March 26	12	Oregon	47	February 16	12
Wisconsin	131	May 11	11	Pennsylvania	85	March 26	11	Michigan	48	February 17	11
Alaska	131	May 11	10	Michigan	85	March 26	10	Arizona	49	February 18	10
Rhode Island	132	May 12	9	Florida	85	March 26	9	New Mexico	49	February 18	9
Michigan	132	May 12	8	New York	86	March 27	8	Wyoming	49	February 18	8
New Jersey	134	May 14	7	New Hampshire	86	March 27	7	Wisconsin	50	February 19	7
Minnesota	134	May 14	6	Illinois	87	March 28	6	Maine	50	February 19	6
Hawaii	136	May 16	5	Rhode Island	87	March 28	5	Minnesota	51	February 20	5
Connecticut	137	May 17	4	Nevada	89	March 30	4	Hawaii	55	February 24	4
Delaware	141	May 21	3	New Jersey	91	April 1	3	Alaska	60	March 1	3
Dist. of Columbia	146	May 26	2	Connecticut	94	April 4	2	New York	60	March 1	2
New York	146	May 26	1	Delaware	96	April 6	1	Dist. of Columbia	65	March 6	1

Source: Tax Foundation

[1] Tax Foundation, *Federal Tax Burden by State*, 8pp.

State	Number of Days	Tax Freedom Day	Rank
New York	146	May 26	1
District of Columbia	146	May 26	2
Delaware	141	May 21	3
Connecticut	137	May 17	4
Hawaii	136	May 16	5
Minnesota	134	May 14	6
New Jersey	134	May 14	7
Michigan	132	May 12	8
Rhode Island	132	May 12	9
Alaska	131	May 11	10

State	Number of Days	Tax Freedom Day	Rank
Mississippi	114	April 24	51
Alabama	115	April 25	50
Arkansas	116	April 26	49
South Dakota	118	April 28	48
Idaho	118	April 28	47
Missouri	118	April 28	46
Tennessee	119	April 29	45
New Hampshire	119	April 29	44
Kentucky	119	April 29	43
West Virginia	121	May 1	42

Individuals in these ten states will spend, on average, 9 extra days working to pay off their total tax liabilities when compared to the national average. At the top of this list, residents of New York and the District of Columbia will work two and one-half weeks more than the average American before fulfilling their tax obligations.

Those Who Pay Themselves First

On the early end of the 1991 Tax Freedom Day calendar are the residents of the following ten states:

Individuals in these states will satisfy their total tax obligations an average of 10 days earlier than the national average.

Mississippi and Alabama residents will finish paying off their taxes more than two weeks earlier than the average American and more than a month earlier than the residents of New York and the District of Columbia.

Federal vs. State/Local Burden

Tax Freedom Day by state and type of tax is presented in Table 2. Here the effects of federal and state/local taxes are examined separately.

Figure 2
Tax Freedom Day by State
Calendar Year 1991

WA May 10 #14
OR May 10 #15
CA May 7 #22
ID April 28 #47
NV May 8 #17
MT May 4 #31
WY May 6 #28
UT May 1 #40
AZ May 7 #21
CO May 2 #38
NM May 7 #20
ND May 6 #27
SD April 28 #48
NE May 7 #25
KS May 5 #29
OK May 2 #37
TX May 5 #30
MN May 14 #6
IA May 7 #23
MO April 28 #46
AR April 26 #49
LA May 4 #33
WI May 11 #11
IL May 9 #16
MS April 24 #51
MI May 12 #8
IN May 2 #36
KY April 29 #43
TN April 29 #45
AL April 25 #50
OH May 6 #26
WV May 1 #42
VA May 2 #39
NC May 3 #34
SC May 1 #41
GA May 3 #35
FL May 4 #32
PA May 7 #24
NY May 26 #1
VT May 10 #13
NH April 29 #44
ME May 8 #19
MA May 8 #18
RI May 12 #9
CT May 17 #4
NJ May 14 #7
DE May 21 #3
MD May 11 #12
DC May 26 #2
AK May 11 #10
HI May 16 #5
May 9 or later
May 8 or earlier

Source: Tax Foundation

Delaware, Connecticut and New Jersey face the highest federal tax burdens this year while the residents of the District of Columbia, New York, and Alaska pay the most in state and local taxes.

Tax Bite in the Eight-Hour Day

How much time does the average American work each day to pay all taxes? How much does this time differ from state to state?

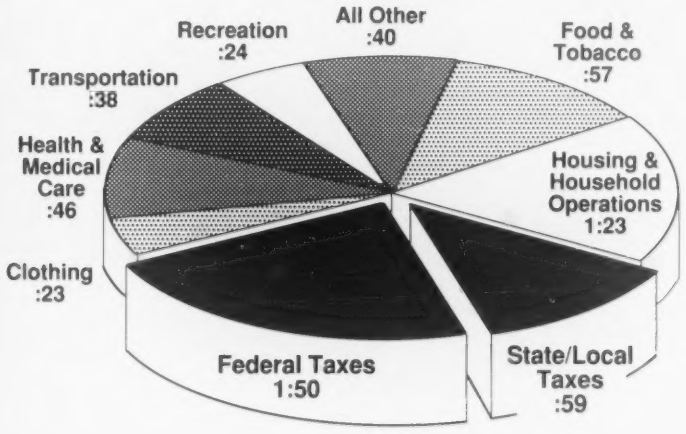
Measuring the bite that taxes take from the typical worker's 8-hour day offers another illustration of government's weight on the nation's private production. In 1991, the average American will spend 2 hours and 49 minutes each workday satisfying federal, state and local tax collectors. Of that, the federal government will claim 1 hour and 50 minutes while state and local governments will take a 59-minute chunk.

From state to state these times vary widely (see table 3). The residents of Connecticut, for example, will need 2 hours and 4 minutes of the workday to pay their federal tax burden — one half-hour more each day than taxpayers in Mississippi who will work about one and one-half

Figure 3

Tax Bite in the Eight-Hour Day

Calendar Year 1991



Tax Bite in the Eight-Hour Day

1990-1991

(hours:minutes)

	1990	1991
Total Taxes	**2:44**	**2:49**
Federal	1:47	1:50
State and Local	:57	:59
Total Personal Consumption Expenditures	**5:16**	**5:11**
Housing and Household Operations	1:26	1:23
Food and Tobacco	:58	:57
Health and Medical Care	:44	:46
Transportation	:39	:38
Recreation	:24	:24
Clothing	:24	:23
All Other	:41	:40
8-Hour Day	**8:00**	**8:00**

Source: Tax Foundation

Table 3

Tax Bite in the Eight-Hour Day

State-by-State Comparison

Calendar Year 1991

	Hours : Minutes		
	Total Taxes	Federal Taxes	State/Local Taxes
U.S. Total	2:49	1:50	:59
Alabama	2:32	1:42	:50
Alaska	2:53	1:34	1:19
Arizona	2:47	1:43	1:04
Arkansas	2:32	1:42	:50
California	2:47	1:49	:58
Colorado	2:40	1:44	:56
Connecticut	3:00	2:04	:56
Delaware	3:06	2:06	1:00
Dist. of Columbia	3:11	1:46	1:25
Florida	2:43	1:52	:51
Georgia	2:41	1:46	:55
Hawaii	2:59	1:47	1:12
Idaho	2:35	1:40	:55
Illinois	2:49	1:55	:54
Indiana	2:41	1:46	:55
Iowa	2:47	1:45	1:02
Kansas	2:44	1:47	:57
Kentucky	2:37	1:41	:56
Louisiana	2:43	1:42	1:01
Maine	2:48	1:42	1:06
Maryland	2:52	1:51	1:01
Massachusetts	2:48	1:51	:57
Michigan	2:54	1:51	1:03
Minnesota	2:57	1:49	1:08
Mississippi	2:30	1:34	:56
Missouri	2:36	1:47	:49
Montana	2:44	1:43	1:01
Nebraska	2:46	1:47	:59
Nevada	2:48	1:57	:51
New Hampshire	2:36	1:53	:43
New Jersey	2:56	2:00	:56
New Mexico	2:47	1:42	1:05
New York	3:12	1:52	1:20
North Carolina	2:42	1:45	:57
North Dakota	2:46	1:46	1:00
Ohio	2:46	1:49	:57
Oklahoma	2:41	1:43	:58
Oregon	2:50	1:48	1:02
Pennsylvania	2:46	1:51	:55
Rhode Island	2:53	1:55	:58
South Carolina	2:39	1:41	:58
South Dakota	2:35	1:41	:54
Tennessee	2:36	1:47	:49
Texas	2:44	1:49	:55
Utah	2:39	1:39	1:00
Vermont	2:51	1:49	1:02
Virginia	2:40	1:46	:54
Washington	2:51	1:51	1:00
West Virginia	2:38	1:40	:58
Wisconsin	2:53	1:48	1:05
Wyoming	2:46	1:41	1:05

Source: Tax Foundation

hours to pay Uncle Sam. At the state/local level, taxpayers in New Hampshire will spend 43 minutes each workday to pay state/local tax obligations because there is no broad-based personal income tax and no general sales tax. At the high end, the residents of the District of Columbia will work nearly an hour and a half every day to satisfy their local tax collectors.

In 1991, the residents of 43 states and the District of Columbia will have to work longer than they did in 1990 before reaching their state-specific Tax Freedom Days, and in 27 of the states the increased burden exceeds the three-day advance in the nationwide date (see table 4). The taxpayers in four states will be done with taxes earlier in 1991 than in 1990, and three states have the same date this year as last. The steepest increases in tax burdens are occurring in Connecticut, Georgia, Louisiana, Nebraska, New Hampshire and West Virginia, where Tax Freedom Day is six days later than in 1990.

Table 4
Tax Freedom Day by State
Calendar Years 1990 – 1991

	Tax Freedom Day 1990	Tax Freedom Day 1991	Change from 1990 to 1991
U.S. Total	May 5	May 8	3
Alabama	April 21	April 25	4
Alaska	May 11	May 11	0
Arizona	May 2	May 7	5
Arkansas	April 22	April 26	4
California	May 3	May 7	4
Colorado	April 28	May 2	4
Connecticut	May 11	May 17	6
Delaware	May 18	May 21	3
Dist. of Columbia	May 21	May 26	5
Florida	May 2	May 4	2
Georgia	April 27	May 3	6
Hawaii	May 16	May 16	0
Idaho	April 25	April 28	3
Illinois	May 6	May 9	3
Indiana	April 28	May 2	4
Iowa	May 5	May 7	2
Kansas	May 1	May 5	4
Kentucky	April 25	April 29	4
Louisiana	April 28	May 4	6
Maine	May 6	May 8	2
Maryland	May 8	May 11	3
Massachusetts	May 3	May 8	5
Michigan	May 8	May 12	4
Minnesota	May 13	May 14	1
Mississippi	April 19	April 24	5
Missouri	April 25	April 28	3
Montana	May 6	May 4	–2
Nebraska	May 1	May 7	6
Nevada	May 9	May 8	–1
New Hampshire	April 23	April 29	6
New Jersey	May 9	May 14	5
New Mexico	May 4	May 7	3
New York	May 23	May 26	3
North Carolina	May 1	May 3	2
North Dakota	May 5	May 6	1
Ohio	May 1	May 6	5
Oklahoma	April 28	May 2	4
Oregon	May 5	May 10	5
Pennsylvania	May 3	May 7	4
Rhode Island	May 9	May 12	3
South Carolina	April 26	May 1	5
South Dakota	April 28	April 28	0
Tennessee	April 25	April 29	4
Texas	May 2	May 5	3
Utah	May 2	May 1	–1
Vermont	May 11	May 10	–1
Virginia	April 28	May 2	4
Washington	May 9	May 10	1
West Virginia	April 25	May 1	6
Wisconsin	May 8	May 11	3
Wyoming	May 2	May 6	4

Source: Tax Foundation

Table 5
Tax Freedom Day and Tax Bite in the 8-Hour Day
Selected Calendar Years 1929 – 1991

Year	Tax Freedom Day	Tax Bite in the Eight-Hour Day (Hours:Minutes)
1929	February 9	:52
1931	February 15	1:00
1933	March 5	1:24
1935	March 1	1:17
1937	March 6	1:24
1939	March 6	1:24
1940*	March 8	1:29
1941	March 17	1:40
1942	March 19	1:43
1943	April 6	2:06
1944*	March 30	1:58
1945	April 1	1:59
1946	March 31	1:57
1947	April 3	2:01
1948*	March 28	1:55
1949	March 24	1:48
1950	April 3	2:02
1951	April 10	2:11
1952*	April 10	2:12
1953	April 10	2:12
1954	April 6	2:05
1955	April 9	2:09
1956*	April 11	2:13
1957	April 13	2:14
1958	April 10	2:12
1959	April 14	2:16
1960*	April 17	2:22
1961	April 18	2:22
1962	April 18	2:21
1963	April 19	2:23
1964*	April 15	2:18
1965	April 15	2:17
1966	April 18	2:21
1967	April 20	2:24
1968*	April 25	2:32
1969	May 1	2:38
1970	April 28	2:34
1971	April 25	2:31
1972*	April 29	2:36
1973	April 29	2:36
1974	May 3	2:41
1975	April 28	2:35
1976*	May 1	2:40
1977	May 3	2:41
1978	May 3	2:41
1979	May 3	2:41
1980*	May 1	2:39
1981	May 4	2:43
1982	May 3	2:41
1983	April 30	2:38
1984*	April 28	2:36
1985	May 1	2:38
1986	May 2	2:40
1987	May 4	2:43
1988*	May 3	2:43
1989	May 4	2:44
1990	May 5	2:44
1991e	May 8	2:49

Source: Tax Foundation.
* Leap year makes Tax Freedom Day appear a calendar day earlier.

Tax Freedom Day History

Table 5 traces the history of Tax Freedom Day since 1929. In that year, taxpayers had satisfied their total tax obligations by February 9th. Forty years later in 1969, Tax Freedom Day pushed into the month of May for the first time, landing on May 1st.

May 8, 1991, is the latest Tax Freedom Day on record, continuing the decades-long trend of rising tax obligations. In the 1980s, tax cuts under the Economic Recovery Tax Act of 1981 (ERTA) helped reduce the federal tax burden, so Tax Freedom Day retreated to April 28 in 1984. Since then, major tax bills have boosted the date to its present high of May 8. Sixteen separate tax bills passed since ERTA have increased taxes, and except for the Tax Reform Act of 1986, tax legislation since 1981 has been purely an exercise in revenue-raising.

The state/local tax burden peaked in the 1976-1977 period before Proposition 13 in California set off a successful round of tax limitation measures in the states which caused it to dip until 1981. Then resumed its steady long-term rise, and continued fiscal pressures in many states indicate this trend is likely to continue.

Tax Freedom Day Outlook

Although the average American will work until May 8 and forfeit over 35 percent of his total income in 1991, the government will spend all that money and more. Tax Freedom Day does not reflect the estimated $318 billion in federal deficit spending for 1991, but the impact of this deficit will be felt in future tax increases and/or a weaker economy.

Spending a record 128 days from January 1 to May 8 to pay off the tax collectors may come as a shock to many Americans. But the combined pressures of a persistent federal budget deficit, demands to expand funding for new and existing programs, budget crises in numerous states and the slowdown in income growth could easily postpone Tax Freedom Day even further in years to come.

Tax Freedom Day Calculation

Tax Freedom Day represents the nation's "effective" tax rate or total taxes as a percentage of total income. For 1991, the Tax Foundation estimates that rate to be 35.1 percent. The associated 1991 tax and income figures for the U.S. and each state's share of these totals are presented in table 6. In the state of Texas, for example, total taxes are $105.7 billion and total state income is estimated at $309.7 billion. Therefore, Texas's ratio of taxes to income is 34.1 percent — 1 percent lower than the national average. While nationwide Tax Freedom Day is May 8, Texas's lower overall tax rate causes its Tax Freedom Day to occur three days earlier on May 5.

The 1991 estimated totals for federal and state/local tax and income amounts are based on National Income and Product Account (NIPA) data produced by the U.S. Department of Commerce, Bureau of Economic Analysis. The Tax Foundation, in cooperation with other organizations, has developed a special allocation methodology to distribute the total federal and state/local tax burden by state.[2] This allocation determines the geographic origin of taxes to show where the burden of taxes is actually borne. Total income in the Tax Freedom Day analysis is represented by net national product (NNP).[3] Each state's share of this income total is allocated based on its specific state product and personal income.

While the results presented in this report are useful in making broad state-by-state comparisons, caution should be used in drawing conclusions from any one table.

A single analysis cannot fully reveal the entire story about a state's taxation. While this analysis specifically examines each state's total tax revenues, states may collect significant amounts of revenues from non-tax sources.

Despite the allocation of each state's tax and income amounts based on their geographic origin, the exact degree of tax burden that a state may export to nonresidents is not quantifiable. For example, a portion of sales taxes in a high tourist state will be paid by nonresidents.

Finally, relatively small differences in the tax and income figures between states may cause big differences in rankings.

Table 6

Taxes as a Percentage of Income by State

Total, Federal and State/Local Taxes

Calendar Year 1991

	Taxes ($Billions)			Income	Taxes as a Percent of Total Income		
	Total	Federal	State/Local	(NNP)	Total	Federal	State/Local
U.S. Total	$1,780.1	$1,157.9	$622.2	$5,069.8	35.1%	22.8%	12.3%
Alabama	20.6	13.8	6.8	65.1	31.6	21.2	10.4
Alaska	6.0	3.3	2.7	16.7	36.0	19.6	16.4
Arizona	22.7	14.0	8.7	65.2	34.8	21.5	13.3
Arkansas	11.4	7.6	3.8	36.0	31.8	21.2	10.6
California	233.7	153.1	80.5	672.2	34.8	22.8	12.0
Colorado	22.6	14.7	7.9	67.6	33.4	21.7	11.7
Connecticut	34.8	24.0	10.8	92.8	37.5	25.9	11.6
Delaware	5.6	3.8	1.8	14.4	38.7	26.3	12.5
Dist. of Columbia	6.7	3.7	3.0	16.8	39.9	22.1	17.7
Florida	88.0	60.5	27.5	259.5	33.9	23.3	10.6
Georgia	40.3	26.4	13.9	119.9	33.6	22.0	11.6
Hawaii	8.9	5.3	3.6	23.8	37.3	22.3	15.0
Idaho	5.2	3.3	1.9	16.1	32.4	20.7	11.7
Illinois	89.8	60.9	28.9	254.7	35.3	23.9	11.4
Indiana	34.3	22.6	11.8	102.4	33.5	22.0	11.5
Iowa	17.7	11.1	6.6	51.0	34.7	21.8	13.0
Kansas	16.4	10.7	5.7	48.1	34.2	22.2	11.9
Kentucky	19.4	12.5	6.9	59.4	32.6	21.0	11.6
Louisiana	22.2	14.0	8.3	65.7	33.9	21.3	12.6
Maine	8.1	4.9	3.2	23.1	35.0	21.2	13.7
Maryland	41.0	26.5	14.5	114.5	35.8	23.2	12.7
Massachusetts	53.3	35.2	18.1	152.2	35.0	23.2	11.9
Michigan	68.1	43.6	24.5	187.7	36.3	23.2	13.1
Minnesota	32.8	20.3	12.5	89.2	36.8	22.8	14.0
Mississippi	11.1	7.0	4.1	35.7	31.2	19.6	11.6
Missouri	31.7	21.7	10.0	97.6	32.5	22.2	10.3
Montana	4.5	2.8	1.7	13.2	34.1	21.4	12.7
Nebraska	10.0	6.4	3.6	28.9	34.7	22.2	12.5
Nevada	8.7	6.1	2.6	24.8	35.0	24.4	10.6
New Hampshire	8.5	6.1	2.4	26.0	32.6	23.5	9.1
New Jersey	78.3	53.3	25.0	213.5	36.7	25.0	11.7
New Mexico	8.1	5.0	3.1	23.3	34.9	21.3	13.5
New York	175.6	102.9	72.7	439.0	40.0	23.4	16.6
North Carolina	39.2	25.4	13.7	115.9	33.8	21.9	11.8
North Dakota	3.6	2.3	1.3	10.4	34.6	22.1	12.4
Ohio	71.8	47.3	24.5	207.3	34.5	22.8	11.8
Oklahoma	17.7	11.4	6.3	53.0	33.5	21.6	11.9
Oregon	18.5	11.7	6.8	52.1	35.5	22.5	13.0
Pennsylvania	83.7	56.0	27.7	241.3	34.7	23.2	11.5
Rhode Island	7.5	5.0	2.5	20.8	36.1	24.0	12.1
South Carolina	18.4	11.6	6.7	55.6	33.0	20.9	12.1
South Dakota	3.7	2.4	1.3	11.4	32.2	21.1	11.1
Tennessee	27.4	18.8	8.6	84.2	32.5	22.3	10.2
Texas	105.7	70.4	35.3	309.7	34.1	22.7	11.4
Utah	8.6	5.3	3.3	25.9	33.2	20.6	12.6
Vermont	3.8	2.4	1.4	10.8	35.6	22.7	12.9
Virginia	44.6	29.7	14.9	133.9	33.3	22.2	11.1
Washington	34.7	22.6	12.1	97.5	35.6	23.2	12.4
West Virginia	8.8	5.5	3.3	26.6	33.0	20.7	12.3
Wisconsin	33.8	21.0	12.8	93.8	36.0	22.4	13.6
Wyoming	3.1	1.9	1.2	8.9	34.5	21.0	13.5

Source: Tax Foundation methodology and published and unpublished data from U.S Department of Commerce, Bureau of Economic Analysis; and Government Finance Division, Bureau of the Census.

[2] Tax Foundation, *The Tax Burden in Relation to National Income and Product, Research Aid No. 4*, 24 pp.

[3] Net National Product (NNP) equals Gross National Product less capital consumption alowances. A technical paper is available which explains why NNP is best for tax burden analysis.

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